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Attorney for Defendant

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

Plaintiff,

vs.

BRONEY GADMAN,

Defendant.

Case No. CR 03-60105-01-HO

EXHIBIT 7
SENTENCING MEMORANDUM
AND MOTION TO POSTPONE

COMES NOW Defendant, and submits Exhibit 7, attached hereto, to accompany

Defendant's Sentencing Memorandum and Motion to Postpone.

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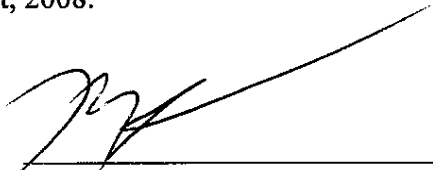
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DATED THIS 22 day of August, 2008.



Marc A. Spence, OSB#87349

**SPENCE
&
SABITT**

ATTORNEYS
AT LAW LLP

747 Willamette St.
Eugene, OR 97401

541-343-9909
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August 20, 2008


To: The Honorable Judge Hogan

Dear Judge Hogan

I write to you with all due respect in support of my motion submitted on my behalf by Marc Spence. I have had my attorney Chris Saul and Graeme Patrick, director of Tax Investigation for the firm Chartered Accountants of Brown Butler both experts in UK Tax law and procedure. Graeme Butler is new to this case but has made alot of headway in understanding and verifying the facts of cagan UK Tax return. I know we have all been waiting for these gentlemen to agree to a correct UK Tax to be paid by me on Cagans behalf. Through investigation it has come to the surface that Cagans UK Tax returns have been improperly filed with misrepresentation, obvious omissions, errors, lies and fraud. These facts are supported by letters from UK Inland Revenue and the written reports from Mr. Saul and Mr. Patrick. It was my responsibility to pay Cagans capitol gains tax if that tax return and tax law was true, accurate and correct and that is simply not the fact. There is no capitol gains tax due. In suport of this motion we are submitting certified financial statements of the New York Bagel Company which clearly shows the performance of the company in steady decline and therefore reducing the value of the shares. See Graeme Patricks summary marked 1 and also see Chris Sauls opinion letter marked 2. Please Inland Revenue letter dated August 8, 2008 challenging the accuracy of Cagans Tax return and this fact may further hinder this process see letter marked 3. There are several other

documents in support of what I am saying. Mr. Spence will put them in proper order for the Courts inspection. If the foundation for Cagans Tax claim is clearly a fraud then everything that is happening to me is wrong. I submit that Cagan from the beginning has manipulated every fact and every person involved in this situation. There are three victims, the U.S. taxpayer, UK inland revenue and Broney Gadman. I respectfully submit that the Court Release the money being held in escrow and impose the appropriate conditions the Court may deem correct. I have tried to explain this situation as it exists today.

Respectfully yours,



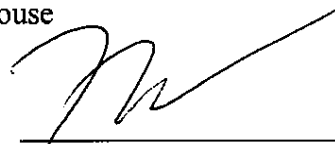
Broney Gadman

CERTIFICATE OF SERVICE

I certify that on 22 August 2008, I served a certified true copy of the foregoing EXHIBIT 7 SENTENCING MEMORANDUM AND MOTION TO POSTPONE on the following:

Chris Cardani
U.S. Attorneys Office
701 High Street
Eugene, OR 97401

- ☒ [X] by delivering said copy to the recipient,
- ☐ [] by U.S. Mail,
- ☐ [] by Certified U.S. Mail,
- ☐ [] by placing in recipient's box at the Court House



Marc A. Spence, OSB# 87349